



Dave Yost • Auditor of State



Dave Yost • Auditor of State

Independent Accountants' Report on Applying Agreed-Upon Procedures

Ohio Department of Developmental Disabilities
30 East Broad Street
Columbus, Ohio 43215

We have performed the procedures enumerated below, with which the Ohio Department of Developmental Disabilities (DODD) agreed, solely to assist DODD in evaluating whether the North East Ohio Network (COG) prepared its *Income and Expenditure Report (Cost Report)* and *County Summary Workbooks*¹ for the year ended December 31, 2015 in accordance with DODD's Guide to Preparing Income and Expenditure Reports for COGs and County Boards of Developmental Disabilities (Cost Report Guides), and to assist DODD in evaluating whether reported receipts and disbursements complied with 2 CFR 225 (OMB Circular A-87 *Cost Principles for State, Local, and Indian Tribal Governments*) and other compliance requirements described in the procedures below. The COG's management is responsible for preparing these reports. This agreed-upon procedures engagement was conducted in accordance with the American Institute of Certified Public Accountants' attestation standards. The sufficiency of these procedures is solely the responsibility of DODD. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

Trial Balance and Non-Payroll Expenditures

1. We compared the COG's disbursements on the Trial Balance and General Ledger reports to *Schedule A, Summary of Service Costs-By Program* and worksheets 2 through 5 of the Cost Report and *Schedule A* and worksheets 2 through 10 of the *County Summary Workbooks* to identify variances greater than \$250 for total service contracts, other expenses and COG expenses on any worksheet.

We found no variances exceeding \$250.

2. We compared total COG non-payroll disbursements on the Trial Balance and General Ledger reports to total service contracts, other expenses and COG expenses for worksheets 2 through 5 of the Cost Report, and *Schedule A* and worksheets 2 through 10 of the *County Summary Workbooks* to determine if non-payroll costs were reported within two percent.

We found no differences exceeding two percent.

¹ The COG recorded receipts and disbursements and prepared *County Summary Workbooks* to distribute these receipts and disbursements to each of the following county boards of developmental disabilities: Ashland, Ashtabula, Columbiana, Cuyahoga, Geauga, Lake, Lorain, Mahoning, Medina, Portage, Richland, Stark, Summit, Trumbull, and Wayne.

Trial Balance and Non-Payroll Expenditures (Continued)

3. We scanned the COG's Trial Balance and General Ledger reports and judgmentally selected 60 non-payroll disbursements from the service contracts, other expenses and COG expense on worksheets 2 through 5 of the Cost Report, and *Schedule A* and worksheets 2 through 10 of the *County Summary Workbooks*.

We determined if supporting documentation was maintained, the costs were allowable and properly classified according to the Cost Report Guides and 2 CFR 225, and identified any variances not classified as prescribed by the Cost Report Guide or costs which are non-federal reimbursable under 2 CFR 225 Appendix B and over \$250.

We also scanned for any program costs without corresponding statistics that are non-federal reimbursable because they do not demonstrate that the COG or one of the member County Board's programs received a measurable benefit as required under Appendix A, section (C)(3)(a) and the Cost Report Guides.

We reported misclassified and non-federal reimbursable costs in Appendix A. We also noted Vocational Rehabilitation Public & Private Partnerships (VRP3) Program costs were reclassified as Supported Employment – Community Employment on *Worksheet 10* of the *Lake County Summary Workbooks* but lacked corresponding statistics and should also be reported on *Schedule a1, Adult Program* of the Lake County Board's Cost Report as revenue offsets in accordance with the Cost Report Guides.

4. We scanned the COG's General Ledger reports for items purchased during 2014 that met the COG's capitalization criteria and traced them to inclusion on the COG's depreciation schedule.

We found no unrecorded purchases meeting the capitalization criteria.

Knowledge of Matters Outside Agreed-Upon Procedures

After completing the agreed-upon procedures, the COG reported allocation errors on *Worksheet 3, Building Services* of the Lorain County Summary Workbook. These errors were not addressed by the procedures DODD requested that we perform. The COG provided supporting documentation for these allocation errors and we forwarded this information to DODD. The COG requested that these errors be addressed by DODD through the review of the 2015 Lorain County Board Cost Report. We referred the matter to DODD for further consideration.

Payroll Testing

1. We compared the COG's payroll disbursements on the Trial Balance report to salaries and benefits reported on the Cost Report and the *County Summary Workbooks* to determine if payroll costs were reported within two percent.

We found no differences exceeding two percent.

2. We scanned the COG's Payroll Allocation and Time Entry All Staff reports and compared classification of employees to entries on the Cost Report and *County Summary Workbooks* to determine if salary and benefit costs were reported in accordance with the Cost Report Guides.

We reported differences in Appendix A.

Property, Depreciation and Asset Verification Testing

1. We compared all depreciation entries on *Worksheet 1, Capital Costs* to the COG's Depreciation Schedule to report any variances exceeding \$250.

We found no variances exceeding \$250.

Property, Depreciation and Asset Verification Testing (Continued)

2. We compared the COG's final 2014 Depreciation Schedule and prior year depreciation adjustments to the COG's 2015 Depreciation Schedule for changes in the depreciation amounts for assets purchased prior to the periods under review, depreciation taken on the same asset more than once, assets that have been fully depreciated in prior years, or depreciation taken on assets during the period of acquisition which were not in compliance with the Cost Report Guides to identify any cell variances greater than \$250.

We found no variances exceeding \$250.

3. We haphazardly selected the lesser of 10 of the COG's fixed assets or 10 percent of items which met its capitalization policy and were being depreciated in their first year in 2015 to determine if their useful lives agreed to the the 2013 AHA Asset Guides. We also recomputed the first year's depreciation for the asset, based on its cost, acquisition date and useful life to determine compliance with the Cost Report Guides and AHA Asset Guide to identify any variances.

We found no variances.

4. DODD asked us to haphazardly select the lesser of 10 percent or 10 disposed assets in 2015 and determine if the asset was removed from the fixed asset ledger. DODD also asked us to recalculate depreciation and any gain or loss for the disposed item based on its undepreciated basis and any proceeds received from the disposal or sale of the asset to determine compliance with the Cost Report Guide and CMS Publication 15-1, Chapter 1 and identify any variances.

We did not perform this procedure as the COG reported no disposed fixed assets.

Medicaid Administrative Claiming (MAC) Testing

1. We compared the MAC salary and benefits versus the COG's payroll allocation report and determined if MAC salary and benefits were greater by more the one percent.

We found the COG's salaries and benefits exceeded the MAC salaries and benefits.

2. We compared the MAC RMTS report to *Worksheet 4, Medicaid Administrative Claiming*.

We found no differences.

3. We selected 10 RMTS observed moments and 10 percent of any RMTS moments above that amount that were completed by employees of the COG from the DODD RMTS Participant Moments Question and Answer report for the 3rd quarter of 2015. We selected 14 observed moments and determined if supporting documentation was maintained and properly classified in accordance with DODD's Guide to Medicaid Administrative Claiming (MAC) using the Random Moment Time Studies (RMTS) Methodology for 2012.

We found no differences.

We were not engaged to and did not conduct an examination or review, the objective of which would be the expression of an opinion or conclusion, respectively, on the Cost Report. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported.

North East Ohio Network
Independent Accountants' Report on
Applying Agreed-Upon Procedures

This report is intended solely for the information and use of the managements of the COG, DODD, the Ohio Department of Medicaid, the Centers for Medicare and Medicaid Services, and is not intended to be, and should not be used by anyone other than the specified parties.

A handwritten signature in black ink that reads "Dave Yost". The signature is written in a cursive style with a large, looping initial "D".

Dave Yost
Auditor of State

December 14, 2016

Appendix A
North East Ohio Network
2015 Income and Expenditure Report and County Summary Workbook Adjustments

	<u>Reported Amount</u>	<u>Correction</u>	<u>Corrected Amount</u>	<u>Explanation of Correction</u>
North East Ohio Network				
Schedule A				
1. Ashland CBDD, Summary Sheet Lines 13-27	\$ 68	\$ -	* \$ 68	See * footnote below
2. Ashtabula CBDD, Summary Sheet Lines 13-27	\$ 124,697	\$ 2	* \$ 124,699	See * footnote below
3. Columbiana CBDD, Summary Sheet Lines 13-27	\$ 53,822	\$ 2	* \$ 53,824	See * footnote below
4. Cuyahoga CBDD, Summary Sheet Lines 13-27	\$ 1,701,193	\$ 393	* \$ 1,701,586	See * footnote below
5. Geauga CBDD, Summary Sheet Lines 13-27	\$ 7,070	\$ -	* \$ 7,070	See * footnote below
6. Lake CBDD, Summary Sheet Lines 13-27	\$ 556,772	\$ (82,801)	* \$ 473,971	See * footnote below
Lake CBDD, Summary Sheet Lines 13-27		\$ 25	\$ 473,996	See * footnote below
7. Lorain CBDD, Summary Sheet Lines 13-27	\$ 186,842	\$ (6,050)	* \$ 180,791	See * footnote below
8. Mahoning CBDD, Summary Sheet Lines 13-27	\$ 160,742	\$ 20	* \$ 160,761	See * footnote below
9. Medina CBDD, Summary Sheet Lines 13-27	\$ 488,740	\$ 5	* \$ 488,745	See * footnote below
10. Portage CBDD, Summary Sheet Lines 13-27	\$ 389,969	\$ (2,397)	* \$ 387,571	See * footnote below
11. Richland CBDD, Summary Sheet Lines 13-27	\$ 289,276	\$ 6,425	* \$ 295,701	See * footnote below
11. Stark CBDD, Summary Sheet Lines 1-8	\$ 28,836	\$ 2,733	* \$ 31,569	See * footnote below
12. Stark CBDD, Summary Sheet Lines 13-27	\$ 697,176	\$ (2,723)	* \$ 694,453	See * footnote below
13. Summit CBDD, Summary Sheet Lines 13-27	\$ 243,536	\$ -	* \$ 243,536	See * footnote below
14. Trumbull CBDD, Summary Sheet Lines 13-27	\$ 29,212	\$ -	* \$ 29,212	See * footnote below
15. Wayne CBDD, Summary Sheet Lines 13-27	\$ 5,955	\$ (279)	* \$ 5,676	See * footnote below
Worksheet 2				
1. Salaries	\$ 144,256	\$ 183	\$ 144,439	To correct FSS payroll allocation
2. Employee Benefits	\$ 38,051	\$ 3,000	\$ 41,051	To correct benefits total
4. Other Expenses	\$ 221,849	\$ (393)	\$ 221,456	To reclassify FSS program expenses
Ashtabula County				
Worksheet 1				
9. Capital Costs (L) Community Residential	\$ 104	\$ 2	* \$ 106	See * footnote below
9. Capital Costs (M) Family Support Services	\$ 42	\$ 1	\$ 43	See * footnote below
9. Capital Costs (Z) Total	\$ 146	\$ 3	* \$ 149	See * footnote below
Worksheet 2				
10. Indirect Costs (L) Community Residential	\$ 8,272	\$ 173	* \$ 8,445	See * footnote below
10. Indirect Costs (M) Family Support Services	\$ 3,324	\$ 70	* \$ 3,394	See * footnote below
10. Indirect Costs (O) Non Federal Reimbursable	\$ 70,814	\$ -	\$ 70,814	See * footnote below
10. Indirect Costs (Z) Total	\$ 82,410	\$ 243	* \$ 82,653	See * footnote below
Worksheet 3				
12. Building Services (L) Community Residential	\$ 1,242	\$ 19	* \$ 1,261	See * footnote below
12. Building Services (M) Family Support Services	\$ 499	\$ 8	* \$ 507	See * footnote below
12. Building Services (Z) Total	\$ 1,741	\$ 27	* \$ 1,768	See * footnote below
Worksheet 5				
15. Direct Services (M) Family Support Services	\$ 35,741	\$ 2	\$ 35,743	To correct FSS payroll allocation
Columbiana County				
Worksheet 1				
Capital Costs (L) Community Residential	\$ 20	\$ -	\$ 20	See * footnote below
9. Capital Costs (M) Family Support Services	\$ 35	\$ 1	* \$ 36	See * footnote below
Capital Costs (O) Non-Federal Reimbursable	\$ 8	\$ -	\$ 8	See * footnote below
9. Capital Costs (Z) Total	\$ 63	\$ 1	* \$ 64	See * footnote below
Worksheet 2				
10. Indirect Costs (L) Community Residential	\$ 1,801	\$ (196)	* \$ 1,605	See * footnote below
10. Indirect Costs (M) Family Support Services	\$ 3,204	\$ (350)	* \$ 2,854	See * footnote below
10. Indirect Costs (O) Non-Federal Reimbursable	\$ 183,971	\$ 651	* \$ 184,622	See * footnote below
10. Indirect Costs (Z) Total	\$ 188,976	\$ 105	* \$ 189,081	See * footnote below
Worksheet 3				
12. Building Services (L) Community Residential	\$ 236	\$ 4	* \$ 240	See * footnote below
12. Building Services (M) Family Support Services	\$ 420	\$ 6	* \$ 426	See * footnote below
12. Building Services (O) Non-Federal Reimbursable	\$ 96	\$ 1	* \$ 97	See * footnote below
12. Building Services (Z) Total	\$ 752	\$ 11	* \$ 763	See * footnote below

Appendix A (Page 2)
North East Ohio Network
2015 Income and Expenditure Report and County Summary Workbook Adjustments

	<u>Reported Amount</u>	<u>Correction</u>	<u>Corrected Amount</u>	<u>Explanation of Correction</u>
Worksheet 5				
15. Direct Services (M) Family Support Services	\$ 30,064	\$ 2	\$ 30,066	To correct FSS payroll allocation
Cuyahoga County				
Worksheet 1				
9. Capital Costs (L) Community Residential	\$ 179	\$ 2 *	\$ 181	See * footnote below
9. Capital Costs (M) Family Support Services	\$ 1,807	\$ 29 *	\$ 1,836	See * footnote below
9. Capital Costs (N) Service & Support Admin	\$ 7	\$ 1 *	\$ 8	See * footnote below
9. Capital Costs (O) Non-Federal Reimbursable	\$ 2	\$ - *	\$ 2	See * footnote below
9. Capital Costs (Z) Total	\$ 1,995	\$ 32 *	\$ 2,027	See * footnote below
Worksheet 2				
10. Indirect Costs (L) Community Residential	\$ 14,167	\$ 297 *	\$ 14,464	See * footnote below
10. Indirect Costs (M) Family Support Services	\$ 143,269	\$ 3,033 *	\$ 146,302	See * footnote below
10. Indirect Costs (N) Service & Support Admin	\$ 589	\$ 13 *	\$ 602	See * footnote below
10. Indirect Costs (O) Non-Federal Reimbursable	\$ 174	\$ 3 *	\$ 177	See * footnote below
10. Indirect Costs (Z) Total	\$ 158,199	\$ 3,346 *	\$ 161,545	See * footnote below
Worksheet 3				
12. Building Services (L) Community Residential	\$ 2,127	\$ 33 *	\$ 2,160	See * footnote below
12. Building Services (M) Family Support Services	\$ 21,511	\$ 342 *	\$ 21,853	See * footnote below
12. Building Services (N) Service & Support Admin	\$ 89	\$ 1 *	\$ 90	See * footnote below
12. Building Services (O) Non-Federal Reimbursable	\$ 26	\$ - *	\$ 26	See * footnote below
12. Building Services (Z) Total	\$ 23,753	\$ 376 *	\$ 24,129	See * footnote below
Worksheet 5				
15. Direct Services (M) Family Support Services	\$ 1,540,640	\$ 393	\$ 1,541,033	To reclassify FSS program expenses
Geauga County				
Worksheet 2				
10. Indirect Costs (L) Community Residential	\$ 657	\$ 14 *	\$ 671	See * footnote below
10. Indirect Costs (Z) Total	\$ 657	\$ 14 *	\$ 671	See * footnote below
Worksheet 3				
12. Building Services (L) Community Residential	\$ 99	\$ 1 *	\$ 100	See * footnote below
12. Building Services (Z) Total	\$ 99	\$ 1 *	\$ 100	See * footnote below
Lake County				
Worksheet 1				
9. Capital Costs (G) Community Employment	\$ -	\$ 144 *	\$ 144	See * footnote below
9. Capital Costs (L) Community Residential	\$ 173	\$ 3 *	\$ 176	See * footnote below
9. Capital Costs (M) Family Support Services	\$ 242	\$ 3 *	\$ 245	See * footnote below
9. Capital Costs (O) Non-Federal Reimbursable	\$ 238	\$ (238) *	\$ -	See * footnote below
9. Capital Costs (Z) Total	\$ 653	\$ (88) *	\$ 565	See * footnote below

Appendix A (Page 3)
North East Ohio Network
2015 Income and Expenditure Report and County Summary Workbook Adjustments

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Worksheet 2				
10. Indirect Costs (G) Community Employment	\$ -	\$ 11,441	* \$ 11,441	See * footnote below
10. Indirect Costs (L) Community Residential	\$ 21,568	\$ (7,589)	* \$ 13,979	See * footnote below
10. Indirect Costs (M) Family Support Services	\$ 30,208	\$ (10,628)	* \$ 19,580	See * footnote below
10. Indirect Costs (O) Non-Federal Reimbursable	\$ 9,487	\$ -	* \$ 9,487	See * footnote below
10. Indirect Costs (Z) Total	\$ 61,263	\$ (6,776)	* \$ 54,487	See * footnote below
Worksheet 3				
12. Building Services (G) Community Employment	\$ -	\$ 1,709	* \$ 1,709	See * footnote below
12. Building Services (L) Community Residential	\$ 2,056	\$ 32	* \$ 2,088	See * footnote below
12. Building Services (M) Family Support Services	\$ 2,879	\$ 45	* \$ 2,924	See * footnote below
12. Building Services (O) Non-Federal Reimbursable	\$ 2,839	\$ (2,839)	* \$ -	See * footnote below
12. Building Services (Z) Total	\$ 7,774	\$ (1,053)	* \$ 6,721	See * footnote below
Worksheet 5				
15. Direct Services (M) Family Support Services	\$ 206,224	\$ 25	\$ 206,249	To correct FSS payroll allocation
Worksheet 10				
27. Direct Services (G) Community Employment	\$ -	\$ 120,505	\$ 120,505	To reclassify VRP3 program expenses
27. Direct Services (O) Non-Federal Reimbursable	\$ 203,305	\$ (82,800)		To remove VRP3 program match expenses
		\$ (120,505)	\$ -	To reclassify VRP3 program expenses
Lorain County				
Worksheet 1				
9. Capital Costs (L) Community Residential	\$ 104	\$ (6)	* \$ 98	See * footnote below
9. Capital Costs (M) Family Support Services	\$ 105	\$ 2	* \$ 107	See * footnote below
9. Capital Costs (Z) Total	\$ 219	\$ (4)	* \$ 215	See * footnote below
Worksheet 2				
10. Indirect Costs (E) Facility Based Services	\$ 713	\$ 14	* \$ 727	See * footnote below
10. Indirect Costs (K) Co. Board Operated ICF/IID	\$ 49	\$ 1	* \$ 50	See * footnote below
10. Indirect Costs (L) Community Residential	\$ 8,260	\$ (401)	* \$ 7,859	See * footnote below
10. Indirect Costs (M) Family Support Services	\$ 8,353	\$ 175	* \$ 8,528	See * footnote below
10. Indirect Costs (O) Non-Federal Reimbursable	\$ 170	\$ 112	\$ 282	To reclassify audit finding costs
10. Indirect Costs (Z) Total	\$ 17,545	\$ (99)	* \$ 17,446	See * footnote below
Worksheet 3				
12. Building Services (E) Facility Based Services	\$ 2,543	\$ 83	* \$ 2,626	See * footnote below
12. Building Services (K) Co. Board Operated ICF/IID	\$ 174	\$ 6	* \$ 180	See * footnote below
12. Building Services (L) Community Residential	\$ 29,477	\$ (1,111)	* \$ 28,366	See * footnote below
12. Building Services (M) Family Support Services	\$ 29,808	\$ 977	* \$ 30,785	See * footnote below
12. Building Services (O) Non-Federal Reimbursable	\$ -	\$ -	* \$ -	See * footnote below
12. Building Services (Z) Total	\$ 62,002	\$ (45)	* \$ 61,957	See * footnote below
Worksheet 5				
15. Direct Services (L) Community Residential	\$ 88,828	\$ (5,943)		To remove developmental center costs
		\$ (112)	\$ 82,773	To reclassify audit finding costs
15. Direct Services (M) Family Support Services	\$ 89,824	\$ 5	\$ 89,829	To correct FSS payroll allocation
Mahoning County				
9. Capital Costs (L) Community Residential	\$ 65	\$ 1	* \$ 66	See * footnote below
9. Capital Costs (M) Family Support Services	\$ 124	\$ 2	* \$ 126	See * footnote below
9. Capital Costs (Z) Total	\$ 189	\$ 3	* \$ 192	See * footnote below

Appendix A (Page 4)
North East Ohio Network
2015 Income and Expenditure Report and County Summary Workbook Adjustments

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Worksheet 2				
10. Indirect Costs (L) Community Residential	\$ 5,112	\$ 107 *	\$ 5,219	See * footnote below
10. Indirect Costs (M) Family Support Services	\$ 9,836	\$ 207 *	\$ 10,043	See * footnote below
10. Indirect Costs (O) Non-Federal Reimbursable	\$ 18	\$ - *	\$ 18	See * footnote below
10. Indirect Costs (Z) Total	\$ 14,966	\$ 314 *	\$ 15,280	See * footnote below
Worksheet 3				
12. Building Services (L) Community Residential	\$ 767	\$ 13 *	\$ 780	See * footnote below
12. Building Services (M) Family Support Services	\$ 1,477	\$ 23 *	\$ 1,500	See * footnote below
12. Building Services (Z) Total	\$ 2,244	\$ 36 *	\$ 2,280	See * footnote below
Worksheet 5				
15. Direct Services (M) Family Support Services	\$ 105,773	\$ 20	\$ 105,793	To correct FSS payroll allocation
Medina County				
Worksheet 1				
9. Capital Costs (L) Community Residential	\$ 424	\$ 7 *	\$ 431	See * footnote below
9. Capital Costs (M) Family Support Services	\$ 83	\$ 2 *	\$ 85	See * footnote below
9. Capital Costs (N) Service & Support Admin	\$ 65	\$ 1 *	\$ 66	See * footnote below
9. Capital Costs (O) Non-Federal Reimbursable	\$ -	\$ - *	\$ -	See * footnote below
9. Capital Costs (Z) Total	\$ 573	\$ 9 *	\$ 582	See * footnote below
Worksheet 2				
10. Indirect Costs (L) Community Residential	\$ 33,648	\$ 705 *	\$ 34,353	See * footnote below
10. Indirect Costs (M) Family Support Services	\$ 6,602	\$ 139 *	\$ 6,741	See * footnote below
10. Indirect Costs (N) Service & Support Admin	\$ 5,178	\$ 108 *	\$ 5,286	See * footnote below
10. Indirect Costs (O) Non-Federal Reimbursable	\$ 21	\$ - *	\$ 21	See * footnote below
10. Indirect Costs (Z) Total	\$ 45,449	\$ 952 *	\$ 46,401	See * footnote below
Worksheet 3				
12. Building Services (L) Community Residential	\$ 5,052	\$ 79 *	\$ 5,131	See * footnote below
12. Building Services (M) Family Support Services	\$ 991	\$ 16 *	\$ 1,007	See * footnote below
12. Building Services (N) Service & Support Admin	\$ 777	\$ 13 *	\$ 790	See * footnote below
12. Building Services (O) Non-Federal Reimbursable	\$ 3	\$ - *	\$ 3	See * footnote below
12. Building Services (Z) Total	\$ 6,823	\$ 108 *	\$ 6,931	See * footnote below
Worksheet 5				
15. Direct Services (M) Family Support Services	\$ 70,999	\$ 5	\$ 71,004	To correct FSS payroll allocation
Portage County				
Worksheet 1				
9. Capital Costs (L) Community Residential	\$ 256	\$ 5 *	\$ 261	See * footnote below
9. Capital Costs (M) Family Support Services	\$ 200	\$ - *	\$ 200	See * footnote below
9. Capital Costs (O) Non-Federal Reimbursable	\$ 1	\$ - *	\$ 1	See * footnote below
9. Capital Costs (Z) Total	\$ 457	\$ 5 *	\$ 462	See * footnote below
Worksheet 2				
10. Indirect Costs (L) Community Residential	\$ 20,369	\$ 383 *	\$ 20,752	See * footnote below
10. Indirect Costs (M) Family Support Services	\$ 15,895	\$ 70 *	\$ 15,965	See * footnote below
10. Indirect Costs (O) Non-Federal Reimbursable	\$ 74	\$ 78 *	\$ 152	See * footnote below
10. Indirect Costs (Z) Total	\$ 36,338	\$ 531 *	\$ 36,869	See * footnote below
Worksheet 3				
12. Building Services (L) Community Residential	\$ 3,052	\$ 47 *	\$ 3,099	See * footnote below
12. Building Services (M) Family Support Services	\$ 2,382	\$ 3 *	\$ 2,385	See * footnote below
12. Building Services (O) Non-Federal Reimbursable	\$ 11	\$ 1 *	\$ 12	See * footnote below
12. Building Services (Z) Total	\$ 5,445	\$ 51 *	\$ 5,496	See * footnote below
Worksheet 5				
15. Direct Services (M) Family Support Services	\$ 170,564	\$ (2,421)		To remove transfers
		\$ 24	\$ 168,167	To correct FSS payroll allocation

Appendix A (Page 5)
North East Ohio Network
2015 Income and Expenditure Report and County Summary Workbook Adjustments

	<u>Reported Amount</u>	<u>Correction</u>	<u>Corrected Amount</u>	<u>Explanation of Correction</u>
Richland County				
Worksheet 1				
9. Capital Costs (L) Community Residential	\$ 121	\$ 10	* \$ 131	See * footnote below
9. Capital Costs (M) Family Support Services	\$ 218	\$ 3	* \$ 221	See * footnote below
9. Capital Costs (Z) Total	\$ 339	\$ 13	* \$ 352	See * footnote below
Worksheet 2				
10. Indirect Costs (L) Community Residential	\$ 11,909	\$ (1,485)	* \$ 10,424	See * footnote below
10. Indirect Costs (M) Family Support Services	\$ 21,415	\$ (3,766)	* \$ 17,649	See * footnote below
10. Indirect Costs (Z) Total	\$ 193,336	\$ (6,423)	* \$ 188,085	To reclassify payeeship service costs See * footnote below
Worksheet 3				
12. Building Services (L) Community Residential	\$ 1,443	\$ 114	* \$ 1,557	See * footnote below
12. Building Services (M) Family Support Services	\$ 2,596	\$ 40	* \$ 2,636	See * footnote below
12. Building Services (Z) Total	\$ 4,039	\$ 154	* \$ 4,193	See * footnote below
Worksheet 5				
15. Direct Services (L) Community Residential	\$ 103,379	\$ 6,423	\$ 109,802	To reclassify payeeship service costs
15. Direct Services (M) Family Support Services	\$ 185,897	\$ 2	\$ 185,899	To correct FSS payroll allocation
Stark County				
Schedule A				
8. Home Choice Community Transition Services	\$ -	\$ 2,733	\$ 2,733	To reclassify Home Choice expenses
Worksheet 1				
9. Capital Costs (L) Community Residential	\$ 589	\$ 5	* \$ 594	See * footnote below
9. Capital Costs (M) Family Support Services	\$ 227	\$ 4	* \$ 231	See * footnote below
9. Capital Costs (Z) Total	\$ 818	\$ 9	* \$ 827	See * footnote below
Worksheet 2				
10. Indirect Costs (L) Community Residential	\$ 46,783	\$ 603	* \$ 47,386	See * footnote below
10. Indirect Costs (M) Family Support Services	\$ 18,048	\$ 334	* \$ 18,382	See * footnote below
10. Indirect Costs (O) Non-Federal Reimbursable	\$ 4,844	\$ 162	* \$ 5,006	See * footnote below
10. Indirect Costs (Z) Total	\$ 69,675	\$ 1,099	* \$ 70,774	See * footnote below
Worksheet 3				
12. Building Services (L) Community Residential	\$ 7,008	\$ 70	* \$ 7,078	See * footnote below
12. Building Services (M) Family Support Services	\$ 2,704	\$ 42	* \$ 2,746	See * footnote below
12. Building Services (O) Non-Federal Reimbursable	\$ 24	\$ -	\$ 24	See * footnote below
12. Building Services (Z) Total	\$ 9,736	\$ 112	* \$ 9,848	See * footnote below
Worksheet 5				
15. Direct Services (L) Community Residential	\$ 501,857	\$ (2,733)	\$ 499,124	To reclassify Home Choice expenses
15. Direct Services (M) Family Support Services	\$ 193,613	\$ 10	\$ 193,623	To correct FSS payroll allocation
Summit County				
Worksheet 1				
9. Capital Costs (L) Community Residential	\$ 28	\$ -	* \$ 28	See * footnote below
9. Capital Costs (N) Service & Support Admin	\$ 258	\$ 4	* \$ 262	See * footnote below
9. Capital Costs (O) Non-Federal Reimbursable	\$ -	\$ -	* \$ -	See * footnote below
9. Capital Costs (Z) Total	\$ 286	\$ 4	* \$ 290	See * footnote below
Worksheet 2				
10. Indirect Costs (L) Community Residential	\$ 2,192	\$ 46	* \$ 2,238	See * footnote below
10. Indirect Costs (N) Service & Support Admin	\$ 20,416	\$ 427	* \$ 20,843	See * footnote below
10. Indirect Costs (O) Non-Federal Reimbursable	\$ 39	\$ 1	* \$ 40	See * footnote below
10. Indirect Costs (Z) Total	\$ 22,647	\$ 474	* \$ 23,121	See * footnote below
Worksheet 3				
12. Building Services (L) Community Residential	\$ 329	\$ 5	* \$ 334	See * footnote below
12. Building Services (N) Service & Support Admin	\$ 3,065	\$ 48	* \$ 3,113	See * footnote below
12. Building Services (O) Non-Federal Reimbursable	\$ 6	\$ -	* \$ 6	See * footnote below
12. Building Services (Z) Total	\$ 3,400	\$ 53	* \$ 3,453	See * footnote below

Appendix A (Page 6)
North East Ohio Network
2015 Income and Expenditure Report and County Summary Workbook Adjustments

	<u>Reported Amount</u>	<u>Correction</u>	<u>Corrected Amount</u>	<u>Explanation of Correction</u>
Trumbull County				
Worksheet 1				
9. Capital Costs (L) Community Residential	\$ 9	\$ -	* \$ 9	See * footnote below
9. Capital Costs (O) Non-Federal Reimbursable	\$ 25	\$ 1	* \$ 26	See * footnote below
9. Capital Costs (Z) Total	\$ 34	\$ 1	* \$ 35	See * footnote below
Worksheet 2				
10. Indirect Costs (L) Community Residential	\$ 697	\$ 14	* \$ 711	See * footnote below
10. Indirect Costs (O) Non-Federal Reimbursable	\$ 2,020	\$ 42	* \$ 2,062	See * footnote below
10. Indirect Costs (Z) Total	\$ 2,717	\$ 56	* \$ 2,773	See * footnote below
Worksheet 3				
12. Building Services (L) Community Residential	\$ 105	\$ 1	* \$ 106	See * footnote below
12. Building Services (O) Non-Federal Reimbursable	\$ 303	\$ 5	* \$ 308	See * footnote below
12. Building Services (Z) Total	\$ 408	\$ 6	* \$ 414	See * footnote below
Wayne County				
Worksheet 2				
10. Indirect Costs (L) Community Residential	\$ 528	\$ 11	* \$ 539	See * footnote below
10. Indirect Costs (Z) Total	\$ 554	\$ (15)	* \$ 539	See * footnote below
Worksheet 3				
12. Building Services (L) Community Residential	\$ 79	\$ 1	* \$ 80	See * footnote below
12. Building Services (Z) Total	\$ 83	\$ (3)	* \$ 80	See * footnote below
Worksheet 5				
15. Direct Services (M) Family Support Services	\$ 278	\$ (278)	* \$ -	To remove Wayne FSS costs

* These are not adjustments found as a direct result of the agreed-upon procedures performed, but are a function of how costs are calculated and flow down from Schedule A and Schedule B of the Cost Report to the County Summary Workbooks after adjustments were made to Worksheet 2 of the Cost Report.

Note: Lake County Board Vocational Rehabilitation Public & Private Partnerships (VRP3) program costs were reclassified as Supported Employment - Community Employment on Worksheet 10; however, without corresponding statistics the costs reported on the County Summary Workbooks must also be reported on Schedule a1, Adult Program, see also Trial Balance and Non-Payroll Expenditures section.



Dave Yost • Auditor of State

NORTHEAST OHIO NETWORK (NEON)

MAHONING COUNTY

CLERK'S CERTIFICATION

This is a true and correct copy of the report which is required to be filed in the Office of the Auditor of State pursuant to Section 117.26, Revised Code, and which is filed in Columbus, Ohio.

Susan Babbitt

CLERK OF THE BUREAU

**CERTIFIED
FEBRUARY 23, 2017**